

The use in Illinois of tangible personal property purchased at retail from a retailer is subject to liability under the Illinois Retailers' Occupation and Use Tax Acts. (This is a GIL.)

March 18, 1999

Dear Mr. Xxxxx:

This letter is in response to your affidavit dated November 13, 1998, a copy of which has been referred to me for reply. The nature of your affidavit and the information you have provided require that we respond with a General Information Letter which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your affidavit, you have stated several beliefs regarding citizens and government. The Sales/Excise Tax Section of the Legal Services Office informs you that the use in Illinois of tangible personal property purchased at retail from a retailer is subject to liability under the Illinois Retailers' Occupation and Use Tax Acts. Failure to comply with the Illinois sales tax laws can lead to the imposition of tax liabilities and criminal penalties. Because you reference the IRS and 1040 filing, we are referring a copy of your letter to the Legal Services Office Income Tax Section for their action.

I hope this information is helpful. The Department of Revenue maintains a Web site which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Karl Betz
Associate Counsel

KB:msk
Enc.